

Exhibit A

Proposed Order

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO

In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al.*,
Debtors.¹

PROMESA
Title III

No. 17 BK 3283-LTS

(Jointly Administered)

**This filing relates to the
Commonwealth.**

ORDER GRANTING FIVE HUNDRED THIRTY-SIXTH OMNIBUS
OBJECTION (SUBSTANTIVE) OF THE COMMONWEALTH OF PUERTO RICO
TO (I) PARTIAL DUPLICATE, DEFICIENT, AND NO LIABILITY BOND
CLAIMS AND (II) SATISFIED CLAIMS

Upon the *Five Hundred Thirty-Sixth Omnibus Objection (Substantive) of the Commonwealth of Puerto Rico to (I) Duplicate, Deficient, and No Liability Bond Claims and (II) Satisfied Claims* (the “Five Hundred Thirty-Sixth Omnibus Objection”)² filed by the Commonwealth of Puerto Rico (the “Commonwealth”), dated October 28, 2022, for entry of an order disallowing in their entirety certain claims filed against the Commonwealth, as more fully set forth in the Five Hundred Thirty-Sixth Omnibus Objection and supporting exhibits thereto; and the

¹ The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (the “Commonwealth”) (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”, and together with the Commonwealth, COFINA, HTA, ERS, and PREPA, the “Debtors”) (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

² Capitalized terms not otherwise defined herein shall have the meanings given to such terms in the Five Hundred Thirty-Sixth Omnibus Objection.

Court having jurisdiction to consider the Five Hundred Thirty-Sixth Omnibus Objection and to grant the relief requested therein pursuant to PROMESA Section 306(a); and venue being proper pursuant to PROMESA Section 307(a); and due and proper notice of the Five Hundred Thirty-Sixth Omnibus Objection having been provided to those parties identified therein, and no other or further notice being required; and the Court having determined that the claims identified in Exhibit A to the Five Hundred Thirty-Sixth Omnibus Objection (the “Claims to Be Partially Disallowed”) seek recovery, in part, of amounts for which the Commonwealth is not liable; and the Court having determined that the relief sought in the Five Hundred Thirty-Sixth Omnibus Objection is in the best interest of the Commonwealth, its creditors, and all the parties in interest; and the Court having determined that the legal and factual bases set forth in the Five Hundred Thirty-Sixth Omnibus Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is hereby

ORDERED that the Five Hundred Thirty-Sixth Omnibus Objection is GRANTED as set forth herein; and it is further

ORDERED that the portions of the claims identified in Exhibit A to the Five Hundred Thirty-Sixth Omnibus Objection (the “Claims to Be Partially Disallowed”) are hereby reduced and disallowed, respectively; and it is further

ORDERED that Kroll is authorized and directed to designate as expunged and reduce the amount asserted in the Claims to Be Partially Disallowed by the disallowed portions from the official claims register in the Commonwealth Title III Case; and it is further

ORDERED that this Order resolves Docket Entry No. 22739 in Case No. 17-3283; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

SO ORDERED.

Dated: _____

Honorable Judge Laura Taylor Swain
United States District Judge

EXHIBIT A

Schedule of Claims Subject to the Five Hundred Thirty-Sixth Omnibus Objection

Five Hundred Thirty-Sixth Omnibus Objection

Exhibit A - Claims to Be Partially Disallowed and Remainder Expunged Per Plan

ASSERTEDMODIFIED AND/OR EXPUNGED BY PLAN

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1	1ST AMENDMENT AND RESTATEMENT ANNETTE SCULLY TR UAD 11/16/94 RAYMOND SCULLY TTEE AMD 11/30/16 RAYMOND SCULLY 29 BEAVER BROOK RD. DANBURY, CT 06810-6210	10692	Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Claimant purports to assert, in part, liability associated with bond(s) issued by HTA, however the Confirmation Order provides for discharge and no further liability with respect to such claims other than as provided in the Plan. The remaining bonds claimed are all expunged per Plan.								
2	AALAEI, BEHZAD 3741 45TH STREET HIGHLAND, IN 46322	757	Commonwealth of Puerto Rico Commonwealth of Puerto Rico	Secured Unsecured	\$2,000,000.00 \$545,526.98	Commonwealth of Puerto Rico	Unsecured	\$465,000.00
				Subtotal	\$2,545,526.98			
Reason: Claimant purports to assert, in part, liability associated with bond(s) issued by the Puerto Rico Industrial, Tourist, Educational, Medical and Environmental Control Facilities Financing Authority (AFICA) which are duplicative of the master proof(s) of claim filed by the trustee of these bond(s) in the Commonwealth case. Proof of claim seeks recovery, in part, for amounts for which the Commonwealth is not liable because it assert interests in note(s) that are not guaranteed by the Commonwealth, and are associated with an entity, The Puerto Rico Industrial, Tourist, Educational, Medical and Environmental Control Facilities Financing Authority, that is not a Title III Debtor. Claimant purports to assert, in part, liability associated with bond(s) issued by HTA, however the Confirmation Order provides for discharge and no further liability with respect to such claims other than as provided in the Plan. Claimant purports to assert, in part, liability associated with bond(s) issued by HTA, which is duplicative of one or more master proofs of claim filed by the trustee of these bond(s) in the Commonwealth case. In addition, the Confirmation Order provides for discharge and no further liability with respect to such claims other than as provided in the Plan. Claimant purports to assert, in part, liability associated with bond(s) issued by the Puerto Rico Convention Center District Authority which are duplicative of the master proof(s) of claim filed by the trustee of these bond(s) in the Commonwealth case. In addition, the Confirmation Order provides for discharge and no further liability with respect to such claims other than as provided in the Plan. Proof of claim seeks recovery, in part, for amounts for which the Commonwealth is not liable because it assert interests in note(s) for which bondholders have been receiving their payments in full, do not constitute a debt of the Commonwealth, and are associated with an entity, The Puerto Rico Aqueducts and Sewers Authority, that is not a Title III Debtor. Claimant asserts, in part, liability associated with bond(s) issued by the Puerto Rico Infrastructure Financing Authority and the Puerto Rico Ports Authority which is duplicative of one or more master proofs of claim filed by the trustee of these bond(s) in the Commonwealth case. In addition, the Confirmation Order provides for discharge and no further liability with respect to such claims other than as provided in the Plan. The remaining bonds claimed are all expunged per Plan.								

Five Hundred Thirty-Sixth Omnibus Objection

Exhibit A - Claims to Be Partially Disallowed and Remainder Expunged Per Plan

ASSERTEDMODIFIED AND/OR EXPUNGED BY PLAN

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
3	BEVERLY BERSON - BERSON REV. TR. THE HIGHLANDS 12600 N PT. WASHINGTON RD. MEQUON, WI 53092	43962	Commonwealth of Puerto Rico	Unsecured	\$95,000.00	Commonwealth of Puerto Rico	Unsecured	\$20,000.00

Reason: Claimant purports to assert, in part, liability associated with bond(s) issued by HTA, however the Confirmation Order provides for discharge and no further liability with respect to such claims other than as provided in the Plan.

Claimant purports to assert, in part, liability associated with bond(s) issued by HTA, which is duplicative of one or more master proofs of claim filed by the trustee of these bond(s) in the Commonwealth case. In addition, the Confirmation Order provides for discharge and no further liability with respect to such claims other than as provided in the Plan.

Claimant asserts, in part, liability associated with bond(s) issued by the Puerto Rico Electric Power Authority which is duplicative of one or more master proofs of claim filed by the trustee of these bond(s) in the Commonwealth case.

Claimant asserts, in part, liability associated with bond(s) issued by the Puerto Rico Infrastructure Financing Authority and the Puerto Rico Ports Authority which is duplicative of one or more master proofs of claim filed by the trustee of these bond(s) in the Commonwealth case. In addition, the Confirmation Order provides for discharge and no further liability with respect to such claims other than as provided in the Plan.

The remaining bonds claimed are all expunged per Plan.

4	BEVERLY BERSON LTEE-BERSON REV JR THE HIGHLANDS 12600 N PORT WASHINGTON RD MEQUON, WI 53092	40179	Commonwealth of Puerto Rico	Unsecured	\$95,000.00	Commonwealth of Puerto Rico	Unsecured	\$20,000.00
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Reason: Claimant purports to assert, in part, liability associated with bond(s) issued by HTA, however the Confirmation Order provides for discharge and no further liability with respect to such claims other than as provided in the Plan.

Claimant purports to assert, in part, liability associated with bond(s) issued by HTA, which is duplicative of one or more master proofs of claim filed by the trustee of these bond(s) in the Commonwealth case. In addition, the Confirmation Order provides for discharge and no further liability with respect to such claims other than as provided in the Plan.

Claimant asserts, in part, liability associated with bond(s) issued by the Puerto Rico Electric Power Authority which is duplicative of one or more master proofs of claim filed by the trustee of these bond(s) in the Commonwealth case.

Claimant asserts, in part, liability associated with bond(s) issued by the Puerto Rico Infrastructure Financing Authority and the Puerto Rico Ports Authority which is duplicative of one or more master proofs of claim filed by the trustee of these bond(s) in the Commonwealth case. In addition, the Confirmation Order provides for discharge and no further liability with respect to such claims other than as provided in the Plan.

The remaining bonds claimed are all expunged per Plan.

Five Hundred Thirty-Sixth Omnibus Objection

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ASSERTEDMODIFIED AND/OR EXPUNGED BY PLAN

NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
5 CADILLA, ANA M. VILLA CAPARRA H10 CALLE H GUAYNABO, PR 00966-1740	27009	Commonwealth of Puerto Rico	Unsecured	\$498,000.00	Commonwealth of Puerto Rico	Unsecured	\$98,459.00

Reason: Proof of claim seeks recovery, in part, for amounts for which the Commonwealth is not liable because it assert interests in note(s) that are not guaranteed by the Commonwealth, and are associated with an entity, The Puerto Rico Industrial, Tourist, Educational, Medical and Environmental Control Facilities Financing Authority, that is not a Title III Debtor.

Claim purports to assert, in part, liability based on an alleged ownership of COFINA Bonds, and thus seeks recovery for amounts for which the Commonwealth of Puerto Rico is not liable because the claims were (1) compromised and settled pursuant to the Settlement Order, and (2) released and discharged in accordance with the Plan and Amended Confirmation Order.

Proof of claim purports to assert, in part, liabilities associated with bond(s) and/or money loaned, but fails to provide any basis or supporting documentation for asserting a claim against the Commonwealth, or states in the proof of claim or supporting documentation that the claimant does not have a claim against the Commonwealth, such that the Debtors are unable to determine whether claimant has a valid claim against the Commonwealth or any of the other Title III debtors.

Claimant asserts, in part, liability based on an alleged ownership of GDB Bonds that were subject to the Qualifying Modification, which provided for the issuance of new securities in exchange for the cancellation of the GDB Bonds and the extinguishment of the Commonwealth's guarantee of certain GDB Bonds, and thus the Commonwealth is no longer liable for these claims.

Claimant asserts, in part, investments in one or more mutual funds that in turn may have invested in bonds issued by the Commonwealth. The claim thus seeks recovery for an amount for which the Commonwealth is not liable because the claimant is not a "creditor" of the Commonwealth and lacks standing to assert this derivative claim.

Proof of claim seeks recovery, in part, for amounts for which the Commonwealth is not liable because it asserts interests in note(s) that does not constitute a debt of the Commonwealth and are associated with an entity, The Puerto Rico Housing Finance Authority, that is not a Title III Debtor.

Claimant purports to assert, in part, liability associated with bond(s) issued by the Puerto Rico Aqueduct and Sewer Authority which are duplicative of the master proof(s) of claim filed by the trustee of these bond(s) in the Commonwealth case.

Claimant asserts, in part, liability associated with bond(s) issued by the Puerto Rico Electric Power Authority which is duplicative of one or more master proofs of claim filed by the trustee of these bond(s) in the Commonwealth case.

Proof of claim seeks, in part, recovery for amounts for which the Commonwealth is not liable because it asserts interests in note(s) that does not constitute a debt of the Commonwealth and are associated with an entity, The Puerto Rico Industrial Development Company, that is not a Title III Debtor.

Proof of claim seeks, in part, recovery for amounts for which the Commonwealth is not liable because it asserts interests in note(s) that does not constitute a debt of the Commonwealth and are associated with an entity, The Puerto Rico Public Finance Corporation, that is not a Title III Debtor.

The remaining bonds claimed are all expunged per Plan.

Five Hundred Thirty-Sixth Omnibus Objection

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ASSERTEDMODIFIED AND/OR EXPUNGED BY PLAN

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
6	COLON, GLORIA E PO BOX 370596 CAYEY, PR 00737-0596	16448	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$70,000.00	Commonwealth of Puerto Rico	Unsecured	\$10,000.00
			Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$225,000.00	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$225,000.00
			Subtotal		\$295,000.00			
Reason: Claimant purports to assert, in part, liability associated with bond(s) issued by the Puerto Rico Public Finance Corporation which are duplicative of the master proof(s) of claim filed by the trustee of these bond(s) in the Commonwealth case. The remaining bonds claimed are all expunged per Plan.								
7	ENG-REEVES, FLEUR 225 KAIULANI AVE. #1204 HONOLULU, HI 96815	3895	Commonwealth of Puerto Rico	Unsecured	\$145,000.00	Commonwealth of Puerto Rico	Unsecured	\$5,000.00
Reason: Claim purports to assert, in part, liability based on an alleged ownership of COFINA Bonds, and thus seeks recovery for amounts for which the Commonwealth of Puerto Rico is not liable because the claims were (1) compromised and settled pursuant to the Settlement Order, and (2) released and discharged in accordance with the Plan and Amended Confirmation Order. The remaining bonds claimed are all expunged per Plan.								
8	ENG-REEVES, FLEUR 225 KAIULANI AVE #1204 HONOLULU, HI 96815	4752	Commonwealth of Puerto Rico	Unsecured	\$145,000.00	Commonwealth of Puerto Rico	Unsecured	\$5,000.00
Reason: Claim purports to assert, in part, liability based on an alleged ownership of COFINA Bonds, and thus seeks recovery for amounts for which the Commonwealth of Puerto Rico is not liable because the claims were (1) compromised and settled pursuant to the Settlement Order, and (2) released and discharged in accordance with the Plan and Amended Confirmation Order. The remaining bonds claimed are all expunged per Plan.								

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	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
9	ORTIZ DE LA RENTA, JUAN G. P.O. BOX 30431 SAN JUAN, PR 00929-1431	155376	Commonwealth of Puerto Rico	Secured	\$726,884.00	Commonwealth of Puerto Rico	Secured	\$254,550.00
<p>Reason: Claimant asserts, in part, liability associated with bond(s) issued by the Puerto Rico Industrial Development Company which is duplicative of one or more master proofs of claim filed by the trustee of these bond(s) in the Commonwealth case.</p> <p>Proof of claim seeks recovery, in part, for amounts for which the Commonwealth is not liable because it asserts interests in note(s) that does not constitute a debt of the Commonwealth and are associated with an entity, The Puerto Rico Public Finance Corporation, that is not a Title III Debtor and because said note(s) are already matured, for which bondholders have received their payments in full.</p> <p>The remaining bonds claimed are all expunged per Plan.</p>								

Five Hundred Thirty-Sixth Omnibus Objection

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	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
10	PEDRO CID MARTINEZ / RAFAELA FERNANDEZ PO BOX 11920 SAN JUAN, PR 00922-1920	168037	Commonwealth of Puerto Rico	Secured	\$949,884.00	Commonwealth of Puerto Rico	Secured	\$30,000.00

Reason: Claim purports to assert, in part, liability based on an alleged ownership of COFINA Bonds, and thus seeks recovery for amounts for which the Commonwealth of Puerto Rico is not liable because the claims were (1) compromised and settled pursuant to the Settlement Order, and (2) released and discharged in accordance with the Plan and Amended Confirmation Order.

Proof of claim purports, in part, to assert liabilities associated with bond(s) and/or money loaned, but fails to provide any basis or supporting documentation for asserting a claim against the Commonwealth, or states in the proof of claim or supporting documentation that the claimant does not have a claim against the Commonwealth, such that the Debtors are unable to determine whether claimant has a valid claim against the Commonwealth or any of the other Title III debtors.

Claimant asserts, in part, liability based on an alleged ownership of GDB Bonds that were subject to the Qualifying Modification, which provided for the issuance of new securities in exchange for the cancellation of the GDB Bonds and the extinguishment of the Commonwealth's guarantee of certain GDB Bonds, and thus the Commonwealth is no longer liable for these claims.

Claimant purports to assert, in part, liability associated with bond(s) issued by HTA, which is duplicative of one or more master proofs of claim filed by the trustee of these bond(s) in the Commonwealth case. In addition, the Confirmation Order provides for discharge and no further liability with respect to such claims other than as provided in the Plan.

Claimant asserts, in part, investments in one or more mutual funds that in turn may have invested in bonds issued by the Commonwealth. The claim thus seeks recovery for an amount for which the Commonwealth is not liable because the claimant is not a "creditor" of the Commonwealth and lacks standing to assert this derivative claim.

Claimant asserts, in part, liability associated with bond(s) issued by the Puerto Rico Industrial Development Company which is duplicative of one or more master proofs of claim filed by the trustee of these bond(s) in the Commonwealth case.

Claimant asserts, in part, liability associated with bond(s) issued by the Puerto Rico Infrastructure Financing Authority and the Puerto Rico Ports Authority which is duplicative of one or more master proofs of claim filed by the trustee of these bond(s) in the Commonwealth case. In addition, the Confirmation Order provides for discharge and no further liability with respect to such claims other than as provided in the Plan.

Claimant purports to assert, in part, liability associated with bond(s) issued by the Puerto Rico Municipal Finance Agency which are duplicative of the master proof(s) of claim filed by the trustee of these bond(s) in the Commonwealth case.

The remaining bonds claimed are all expunged per Plan.

Five Hundred Thirty-Sixth Omnibus Objection

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	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
11	RODRIGUEZ FERNANDEZ, JOEL URB CIUDAD MASSO H 12 CALE 15 SAN LORENZO, PR 00754	10072	Commonwealth of Puerto Rico	Unsecured	\$65,731.13*	Commonwealth of Puerto Rico	Unsecured	\$20,000.00*
<p>Reason: Claim purports to assert, in part, liability based on an alleged ownership of COFINA Bonds, and thus seeks recovery for amounts for which the Commonwealth of Puerto Rico is not liable because the claims were (1) compromised and settled pursuant to the Settlement Order, and (2) released and discharged in accordance with the Plan and Amended Confirmation Order.</p> <p>Claimant also asserts, in part, unpaid invoices that have been paid as follows: Invoice number 005 was paid 05/23/2018, EFT number 295880 . Invoice number 006 was paid 05/23/2018, EFT number 295881. Invoice number 007 was paid 05/23/2018, EFT number 295879.</p> <p>The remaining bonds claimed are all expunged per Plan.</p>								
12	ROMAN MARTINEZ, NAYDA I SANTANA 205 INTERIOR 11 ARECIBO, PR 00612	5526	Commonwealth of Puerto Rico	Unsecured	\$467,871.00	Commonwealth of Puerto Rico	Unsecured	\$20,000.00
<p>Reason: Claimant asserts, in part, investments in one or more mutual funds that in turn may have invested in bonds issued by the Commonwealth. The claim thus seeks recovery for an amount for which the Commonwealth is not liable because the claimant is not a “creditor” of the Commonwealth and lacks standing to assert this derivative claim.</p> <p>The remaining bonds claimed are all expunged per Plan.</p>								
13	SUCESORES CARVAJAL, PR INVESTMENTS LLC PASEO MAYOR CALLE 5 A 11 LOS PASEOS SAN JUAN, PR 00926	43830	Commonwealth of Puerto Rico	Unsecured	\$1,271,741.09	Commonwealth of Puerto Rico	Unsecured	\$11,500.00
<p>Reason: Proof of claim purports to assert, in part, liabilities associated with bond(s) and/or money loaned, but fails to provide any basis or supporting documentation for asserting a claim against the Commonwealth, or states in the proof of claim or supporting documentation that the claimant does not have a claim against the Commonwealth, such that the Debtors are unable to determine whether claimant has a valid claim against the Commonwealth or any of the other Title III debtors.</p> <p>Claimant asserts, in part, liability based on an alleged ownership of GDB Bonds that were subject to the Qualifying Modification, which provided for the issuance of new securities in exchange for the cancellation of the GDB Bonds and the extinguishment of the Commonwealth’s guarantee of certain GDB Bonds, and thus the Commonwealth is no longer liable for these claims.</p> <p>The remaining bonds claimed are all expunged per Plan.</p>								

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	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
14	WEAVER, CHESTER JAMES 9508 GUNVIEW RD NOTTINGHAM, MD 21236	691	Commonwealth of Puerto Rico	Unsecured	\$19,824.40	Commonwealth of Puerto Rico	Unsecured	\$50,000.00
<p>Reason: Claimant purports to assert, in part, liability associated with bond(s) issued by HTA, however the Confirmation Order provides for discharge and no further liability with respect to such claims other than as provided in the Plan.</p> <p>Proof of claim seeks recovery, in part, for amounts for which the Commonwealth is not liable because it asserts interests in note(s) that does not constitute a debt of the Commonwealth and are associated with an entity, The Puerto Rico Public Finance Corporation, that is not a Title III Debtor.</p> <p>The remaining bonds claimed are all expunged per Plan.</p>								
15	ZEMBRZYCKI, CASIMIR AND CAMILLE 15 DUCK LANE WEST ISLIP, NY 11795	12906	Commonwealth of Puerto Rico	Unsecured	\$140,000.00	Commonwealth of Puerto Rico	Unsecured	\$100,000.00
<p>Reason: Claimant purports to assert, in part, liability associated with bond(s) issued by HTA, however the Confirmation Order provides for discharge and no further liability with respect to such claims other than as provided in the Plan.</p> <p>The remaining bonds claimed are all expunged per Plan.</p>								